

## **CITY OF GARDNER REVENUE ACCOUNTS**

### **TAXES**

**Revenue classification for all funds received from taxes on property, income, sales, and miscellaneous sources. Principal types of revenues under this classification are as follows**

- 311.01-00      **AD VALOREM PROPERTY TAX**  
Revenue from an ad valorem tax on all real and personal property based on assessed valuation established by the County Appraisor. Property is appraised (at minimum) every four years to determine its fair market value. To arrive at an assessed valuation, the fair market value is multiplied by the following classification percentages established by State law.
- 311.02-00      **BACK TAX COLLECTIONS**  
Collection of delinquent property taxes due in previous years.
- 311.10-00      **MOTOR VEHICLES**  
Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located.

### **ASSESSMENTS**

- 312.01-00      **SPECIAL ASSESSMENT**  
Resident portion of monies due to the Village to cover cost incurred for capital improvement projects.
- 312.02-00      **SPECIAL ASSESSMENT FEE**  
Fees collected from properties not included in a special benefit district but who request to be served by the improvement. Such fees reduce proportionately the existing special assessment principal and interest.

### **SALES AND USE TAXES**

- 313.01-00      **CITY SALES TAX**  
A one percent sales tax charged on goods and services sold within the City. Proceeds are collected by the State and returned to the City at no charge. The first one-half (\$.005) of the sales tax was approved by voter referendum on August 3, 1982 and took affect on November 1, 1982. The second one-half (\$.005) of the sales tax was approved on November 8, 1988 and took affect on January 1, 1989.
- 313.02-0      **COUNTY SALES TAX**  
Sales tax on goods and services sold within Johnson County. Proceeds are collected by the State and returned to the County.
- 313.05-0      **CITY USE TAX**  
A one percent sales tax included on voluntary returns to the State by consumers who made purchases that weren't charged sales tax. Funds are collected by the State and distributed directly to cities.
- 313.06-00      **COUNTY USE TAX**

State sales tax (\$.049 per \$1 of sales) on goods shipped to Kansas from outside of the state. Funds are collected by the state and distributed directly to counties and cities.

**OTHER LOCAL TAXES**

- 318.01-00    NATURAL GAS FRANCHISE  
A tax levied on Kansas Power and Light Company's gross receipts from the domestic and commercial sale of natural gas.
- 318.02-00    TELEPHONE FRANCHISE  
A tax levied on Sprint's gross receipts from the sale of local telephone service.
- 318.03-00    CABLE FRANCHISE  
A tax levied on the gross receipts from the sale of cable television service.
- 318.04-00    TRANSIENT GUEST  
A transient guest tax of four percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 17.
- 318.05-0    KCPL FRANCHISE TAX  
A five percent tax levied on KCPL's gross receipts of electric energy sold to designated customers located in the City of Gardner, as authorized by Ordinance 2077.
- 318.10-00    EXCISE TAX  
A tax levied on the act of platting real property in the City. All revenues received are pledged solely for the purpose of funding the improvement of major streets in the City. (Section 17-408 of the Municipal Code)

**BUSINESS LICENSE & PERMIT**

- 321.01-0    BUSINESS LICENSES AND PERMITS  
Fees collected for the issuance of business licenses and permits, including solicitation and massage therapy.
- 321.02-0    LIQUOR LICENSES  
Proceeds from licenses for the sale and distribution of alcoholic beverages.

**NON-BUSINESS LICENSES AND PERMITS**

- 322.01-0    BUILDING AND CONSTRUCTION  
Includes revenue from the sale of building or construction permits.
- 322.02-0    ANIMAL LICENSES  
Licenses for the ownership of animals.
- 322.03-0    LAKE PERMITS  
Receipts for licenses associated with use of Gardner Lake.
- 322.04-0    LAKE DOCK PERMITS  
Receipts for licenses associated with lake docks on Gardner Lake.

## ***IMPACT FEES***

### **323.01-0 PARK IMPACT FEES**

Article 4, section 17-410, paragraph 410.01 of the City's Subdivision Regulations require that:

"Every subdividor shall dedicate land in each subdivision for park and playground purposes, pay a fee in lieu of such a dedication, or make a combination of a dedication and payment of a fee...The determination of whether to require land, a fee or a combination thereof shall be made by the Governing Body...In general, the city shall require fees rather than land in all cases except those in which the land to be dedicated is already planned for a park in the City's Land Use Plan."

### **323.02-0 WATER SYSTEM DEVELOPMENT FEE**

### **323.03-0 WASTEWATER SYSTEM DEVELOPMENT FEE**

Chapter 4, Article 2, Section 202.3(e) of the City Code establishes a sewer system development fee to be collected on all valid plumbing permits for new connections to the sewer system that contribute to the need for increased capacity in sewer facilities.

## ***OPERATING GRANTS/CONTRIBUTIONS***

### **331.01-0 GRANTS**

Grant funds received for the purpose of financing operating expenditures.

### **331.02-0 STATE GRANTS**

Grant funds awarded by the State for the purpose of capital expenditures.

### **331.03-0 COUNTY GRANTS**

Grant funds awarded by the County for the purpose of capital expenditures.

## ***INTERGOVERNMENTAL REVENUE***

### **335.01-0 LOCAL AD VALOREM REDUCTION**

Under K.S.A. Supp. 79-2959, all local taxing subdivisions other than school districts receive money from the state's Local Ad Valorem Tax Reduction Fund (LATRF). This Fund receives revenue equal to 4.5% of total state sales and use tax collections.

### **335.02-0 CITY/COUNTY REVENUE SHARE**

Annually, 2.823% of the revenue from the state's 4.9% sales and use tax collections is allocated to the County/City Revenue Sharing Fund. KSA 79-2964

### **335.03-0 LOCAL ALCOHOL LIQUOR TAX**

K.S.A. 79-41a01 levies a 10 percent gross receipts tax on alcoholic drinks sold. The City receives 70 percent of that revenue.

### **335.05-0 CITY/COUNTY HIGHWAY**

A portion of the State's "Special City and County Highway Fund," which receives a percentage of the State's motor fuel tax collections and property taxes on motor carriers, is distributed to cities on a per capita basis.

**CHARGES FOR SERVICE**

- 341.01-00 OTHER FEES AND CHARGES  
Includes general government charges and charges for copies, plans, and codes
- 341.02-0 MISCELLANEOUS REVENUE  
Includes returned checks, reimbursed checks, insurance proceeds, and cancelled payment encumbrances
- 341.03-0 GENERAL GOVERNMENT  
Includes over and under account, donations, and miscellaneous charges for service.

**PUBLIC SERVICE**

- 342.01-0 ANIMAL IMPOUNDMENT  
Fees for the impoundment of stray animals.
- 342.02-0 LAW ENFORCEMENT RECOVERY  
Article 10 of the Code of Ordinances establishes a Special Law Enforcement Trust Fund for the purpose of providing a depository for moneys forfeited to the City pursuant to the provisions of K.S.A. 65-4135 and 65-4156 relating to controlled substance investigation forfeitures. Moneys in the Trust Fund can be expended only upon approval of the City Council and only for the following law enforcement purposes.

**CULTURE AND RECREATION**

- 347.01-0 RECREATION PROGRAMS  
Charges for participation on teams in leagues organized by the City.
- 347.02-0 INSTRUCTIONAL RECREATION  
Charges for participation in City sponsored instructional recreation/education programs.
- 347.03-0 AQUATIC FEES  
Receipts from use of the City swimming pool including recreational swimming, pool rental, pool special events, and the swim team program.
- 347.04-0 SWIMMING LESSONS  
Revenue from swimming lessons conducted at Cornerstone Park Pool. Lesson sessions consist of eight classes taught over a two week period.
- 347.05-0 SPECIAL EVENTS  
Revenue derived from City sponsored special events including; Christmas in the Park, youth parties and other small events.
- 347.06-0 CONCESSIONS  
Sale of food and beverages at the Westside Baseball/Softball complex and at the Cornerstone Park pool.
- 347.07-00 ADVERTISING  
Fees collected from advertisers who choose to be featured in Parks & Recreation publications.

- 347.10-0      **DONATIONS**  
Donations toward City services or facilities. Sponsorship of athletic teams and events. Purchases of memorial trees.

***COMMUNITY DEVELOPMENT***

- 348.01-00      **MOWING FEES**  
Includes current and special assessments
- 348.02-00      **INSPECTION FEES**  
Five percent of the contract cost for the water improvements plus two percent of the contract cost for the storm sewer improvements.
- 348.03-00      **ZONING & SUBDIVISION FEES**  
Fees for the consideration and review of zoning applications and plats.
- 348.04-00      **STREET SIGNS**  
Reimbursement from developers for the cost of street signage.

***FINES AND FORFEITURES***

- 349.01-00      **COURT FINES**  
Revenue from fines and fees assessed by the City's Municipal Judge for violations of the City ordinances.
- 349.02-0      **COURT FEES**  
Fees collected by the Municipal Court for processing violations.
- 349.03-0      **DIVERSION**  
Fees collected to process and monitor diversion agreements between the Court and the defendant.

***ELECTRIC***

- 351.01-0      **RETAIL SALES**  
Sales of electricity to residential, commercial and industrial customers.
- 351.01-01      **RETAIL SALES / INTERGOV SALES-SEWER**  
Sales of electricity to the sewer fund/department.
- 351.01-99      **RETAIL SALES / BAD DEBT**  
Fees paid in collecting on doubtful accounts, which reduce electric revenue. Occasionally the fees are recovered at a later date from the account owner, resulting in a reduction of the bad debt fee total.
- 351.02-0      **PENALTIES**  
Fees collected for late payments of utility bills.
- 351.03-0      **RECONNECTION FEE**  
Fee to re-establish utility services after disconnection due to delinquent payment.
- 351.04-0      **METER INSTALLATION**  
Installation of electric meters for residential, commercial and industrial

users. Extension of electric service into new developments. Fees for the extension of three phase electric lines when the development lies more than 150 feet beyond existing service.

- 351.05-0      **TEMPORARY SERVICE**  
Installation of a temporary power box at construction sites. Fee covers cost of installing the power box and the consumption of power during the construction process. Also included is the cost of constructing and removing temporary power where electric service is currently unavailable.
- 351.06-0      **STREET LIGHTS**  
Reimbursement from private developers for the cost of installing street lights in new subdivisions.
- 351.07-0      **SERVICE CONNECTION FEE**  
Fee for the establishment of electric service.
- 351.08-0      **ELECTRIC NON-RESIDENTIAL DISTRIBUTION**  
Section 15-409 of the City Code requires that developers deposit with the City an amount equal to \$900 per lot for the installation of electric service within a subdivision. The City refunds to the developer the deposit required, without interest, when the residence on a lot is completed, occupied and connected to the electric distribution system. Refunds are made upon request on a quarterly basis. The developer's right to payment of any nonrefunded balance of the deposit expires after five years.
- 351.99-0      **MISCELLANEOUS**  
Revenue from minor grants, insurance recoveries, sale of surplus property, and other sources for which there is not an explicit object code.

**WATER**

- 323.02-0      **IMPACT FEES / WATER SYSTEM DEVELOPMENT**  
Revenue collected from fees charged to individuals and developers on new construction building permits for the purpose of paying for water infrastructure.
- 352.01-00      **RETAIL SALES**  
Sale of water to residential, commercial and industrial customers.
- 352.01-99      **RETAIL SALES / BAD DEBT**  
Fees paid in collecting on doubtful accounts, which reduce water revenue. Occasionally the fees are recovered at a later date from the account owner, resulting in a reduction of the bad debt fee total.
- 352.02-0      **WHOLESALE SALES**  
Sale of water to New Century for resale to customers.
- 352.03-0      **BULK WATER SALES**  
Bulk water sales from a vending machine located at the Public Works Maintenance building.
- 352.04-0      **METER INSTALLATION**  
Fee for the installation of water meters in new developments.
- 352.07-0      **SERVICE CONNECTION FEE**

Fee for the establishment of water service.

- 352.99-0 MISCELLANEOUS  
Revenue from water tower space rental, insurance recoveries, sale of surplus property, and other sources for which there is not an explicit object code.

### **WASTEWATER**

- 323.03-0 IMPACT FEES/WASTEWATER SYSTEM DEVELOPMENT  
Revenue from sewer tap fee imposed on new construction building permits.
- 353.01-0 SEWER CHARGES  
Sale of sewer service to residential, commercial and industrial customers.
- 353.01-99 RETAIL SALES / BAD DEBT  
Fees paid in collecting on doubtful accounts, which reduces sewer revenue. Occasionally the fees are recovered at a later date from the account owner, resulting in a reduction of the bad debt fee total.
- 353.02-0 EFFLUENT SALES  
Fees collected from Conestoga Estates for lagoons, which ceased to be used in 2005.
- 353.06-0 DEVELOPER FEES  
Section 15-804 of the Municipal Code establishes a Sewer System Development Charge to be imposed upon all persons who are issued a building permit for connection to the sewer system.
- 353.99-0 MISCELLANEOUS-WASTEWATER  
Revenue from insurance recoveries, sale of surplus property, and other sources for which there is not an explicit object code.

### **AIRPORT**

- 354.99-0 MISCELLANEOUS—AIRPORT  
Revenue collected from the Airport Association for the purchase of property for additional hangars and runway.

### **BUSINESS-TYPE ACTIVITIES**

#### **INVESTMENT EARNINGS**

- 361.01-0 INTEREST ON IDLE FUNDS  
Interest earned from investment of idle funds.
- 361.02-0 LOAN INTEREST  
Interest earnings from City funds invested in the Kansas Public Treasurers' Investment Pool and other investment securities.

#### **RENTS AND LEASES**

- 362.01-0 LAND/BUILDING RENTALS  
Revenue received from the rental of City property.
- 362.02-0 ROYALTIES  
Royalties from oil wells located on the municipal airport and golf course.

**GRANTS AND CONTRIBUTIONS****364.01-0 CONTRIBUTION AND DONATIONS**

Includes special Olympics, park benches, and mayor's Christmas tree. Donations toward City services or facilities. Sponsorship of athletic teams and events. Purchases of memorial trees.

**TRANSFERS IN****391.01-0 ELECTRIC FUND**

Revenues generated by the Electric Fund transferred to another fund for the construction of capital projects or payment of bonds on same.

**391.01-1 ELECTRIC FUND / CAPACITY TRANSFER**

Revenues generated by the Electric Fund transferred to another fund during repair to add capacity to fund those improvements.

**391.02-0 WATER FUND**

Transfer from the Water Fund to another fund for the purpose of financing improvements. For example, Chapter 1, Article 9 of the City Code establishes the Equipment Reserve Fund for the purpose of financing new and replacement machinery, vehicles and other equipment.

**391.03-0 WATER DEVELOPMENT FUND**

Transfer from the Water System Development Fund to another fund for the purpose of funding water system related debt.

**391.04-00 SEWER FUND**

Transfer from the Sewer Utility Fund in lieu of payment of a franchise tax.

**391.05-0 SEWER DEVELOPMENT FUND**

Transfer from the Sewer System Development Fund to the Bond and Interest Fund for the purpose of funding sewer system related debt.

**391.06-0 GENERAL FUND**

Revenues generated by the General Fund transferred to the Capital Improvement Fund for capital assets and the construction of capital projects.

**391.07-0 PARK IMPROVEMENT**

Revenues generated through the Park Impact Fee transferred to the Capital Improvement Fund for the construction of park capital improvement projects.

**391.08-0 SPECIAL HIGHWAY FUND**

Transfer from the Special Highway Fund to another fund for the purpose of funding special highway related debt.

**391.09-0 STREET IMPROVEMENT FUND**

Transfer from the Street Improvement Fund to another fund for the purpose of funding street improvement related debt.

**391.10-0 ADMINISTRATION BENEFIT FEE**

Transfer from the Administrative Benefit Fee Fund to the General Fund to help cover costs the City incurs in administering benefit districts.



- 391.96-0      OTHER PROJECT TRANSFERS  
Transfers of excess funds from capital project funds to either the G.O. Debt Service Fund or another capital or utility fund.
- 391.97-0      G.O. DEBT SERVICE FUND  
Transfer from the G.O Debt Service Fund to another fund if an adjustment is needed.

***SALE OF CAPITAL ASSETS***

- 392.01-0      SALE OF LAND  
Proceeds from the sale of surplus City property and land held by the City to promote industrial development.
- 392.02-0      SALE OF OTHER ASSETS  
Revenue from the sale of property other than buildings or land.

***PROCEEDS—SALE OF BONDS***

- 393.01-0      GENERAL OBLIGATION BONDS  
Funds remaining from a general obligation bond issue after all of the project costs are paid.
- 393.02-0      TEMPORARY NOTES  
Proceeds from a temporary note issue, intended to fund capital projects, that will be reclassified to a liability at year end.
- 393.04-0      CAPITAL LEASES  
The value of an asset purchased through a lease agreement.
- 393.06-0      REOFFER PREMIUM  
Proceeds from a bond sale in excess of par.

***STATE LOAN PROCEEDS***

- 394.00-0      Proceeds from loans granted by the State of Kansas.